ORDINANCE No. 111244

COUNCIL BILL No. 103779

AN ORDINANCE establishing a Pioneer Square Parking and Business Improvement Area; providing for the levy of special assessments upon businesses within the area, the deposit of revenues in a special fund, and expenditures therefrom; providing for an implementing agreement with the Historic Seattle Preservation Development and Authority; and making a reimbursable appropriation therefor.

J-91-82

COMPTROLLER FILE No.____

Introduced: JUL 1 8 1983	By: - Pi Cs
Referred: JUL 1 3 1983	To:
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Referred:	To:
Reported: 1 JU! 2 5 1983	Second Reading: JUL 2.5 1983
Third Reading: JUL 2 5 1983	
Presented to Mayor:	Approved: AUG 2 1983
Returned to City Clerk:	Published:
Vetoed by Ma _{\'} or:	Veto Published:
Passed over Veto:	Veto Sustained:

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Honorable President:

The City of Seattle-Legislat

REPORT OF COMMITT

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to which was referred the within Council Bill No. 103779 report that we have considered the same and respectfully record

Hanney Committee Chair

(UNIVERSAL 3-21943)

The City of Seattle--Legislative Department pro-Date Reported eposit and Adopted REPORT OF COMMITTEE endiementing eserva-Honorable President: king Your Committe on. to which was referred the within Council Bill No. 10379 report that we have considered the same and respectfully recommend that the same: REC'D OMEJUL 2 6 1963 2 5 1983 2 5 1983 2 1983 Muse (UNIVERSAL 3-21943)

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WHEREAS, the owners and/or operators of businesses subject to sixty percent or more of the special assessments levied by this ordinance filed a petition with The City of Seattle to establish a Parking and Business Improvement Area pursuant to RCW Chapter 35.87A, which is filed in C.F. 292469, and pursuant thereto, the City Council adopted a Resolution, entitled "Declaring an intention to establish a Pioneer Square Parking and Business Improvement Area; and fixing a date and place for a hearing thereon."; and

WHEREAS, as provided by Resolution 26887 (published in the Daily Journal of Commerce, May 9, 1983), the City Council Finance Committee held a public hearing thereon on Thursday May 5, 1983 at 9:30 a.m. in the City Council Chambers, 11th floor, Seattle Municipal Building, Seattle. At the conclusion of the hearing, the City Council voted to establish the area as proposed in the petition; Now, Therefore,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. <u>District Established</u>. As authorized by RCW Chapter 35.87A, there is hereby established a Pioneer Square Parking and Business Improvement Area within the boundaries described below and as shown on the map attached as Exhibit "A". (When a street or alley is named, the area boundary is the centerline of the right-of-way):

CHERRY STREET from First Avenue to the alley of BLOCK 5, Boren and Denny's Addition

ALLEY OF BLOCK 5, Boren and Denny's Addition, from Cherry Street to James Street

JAMES STREET from the alley of BLOCK 5, Boren and Denny's Addition, to Yesler Way

YESLER WAY from its intersection with James Street to the Second Avenue Extension South

SECOND AVENUE EXTENSION SOUTH from the alley of BLOCK 15, D. S. Maynard's Plat along the alley line of BLOCK 14, D. S. Maynard's Plat, to South Jackson Street

SOUTH JACKSON STREET from the alley of BLOCK 14, D. S. Maynard's Plat to Second Avenue South

SECOND AVENUE SOUTH from South Jackson to South King Street

SOUTH KING STREET from Second Avenue South to the alley of BLOCK 4, D. S. Maynard's Plat

Along the alley line of BLOCKS 4, 3, 2, 1 of D. S. Maynard's Plat to Yesler Way

YESLER WAY from the alley of BLOCK 1 of D. S. Maynard's Plat to First Avenue

FIRST AVENUE from Yesler Way to Cherry Street

Along with the sidewalks and street areas adjoining Lot 14 of BLOCK 194, Seattle Tide Lands, as well as Lots 7-13 of BLOCK 196, Seattle Tide Lands

Businesses within the Pioneer Square Parking and Business Improvement Area shall be subject to special assessments authorized by RCW 35.87A.010.

Section 2. <u>Special Assessments</u>. To finance the activities authorized in Section 3, there is levied and shall be collected a special assessment upon the businesses in the area, determined as follows:

A. Upon persons engaged within the area in the making of sales at retail as defined in Seattle Municipal Code Section 5.44.030C, a special assessment equal to the gross proceeds of such sales multiplied by the rate of One Dollar per Thousand Dollars; (\$1.00 per \$1,000; one mil or 0.1%) and

- B. Upon all other persons engaged in business in the area, unless exempted in the next paragraph of this Section, a special assessment equal to the gross income of the business multiplied by the rate of Twenty five cents per Thousand Dollars (0.25 per \$1,000 or 0.025%).
- C. The total assessment upon any business within the area shall not exceed \$1,000 per annum.

Special Assessments shall be made under each applicable classification but any transaction considered in computing the gross proceeds of sales under subsection A shall not again be considered in calculating the gross income of the business under subsection B.

No special assessments shall be levied upon and collected from:

- (1) Organizations to which a charitable contribution may be made under the United States Internal Revenue Code, 26 USC S 170(c);
- (2) Sponsors of public events, and vendors or entertainers, who engage in business activities in the area for less than 30 days in aggregate per year;
- (3) Persons, who have no business location in the area and generate income or gross receipts from within the area only from making sales to or providing services to businesses located within the area rather than doing business with the public.
- (4) Governmental agencies.

Insofar as consistent with this ordinance and RCW Chapter 35.87A, special assessments shall be collected at the same

time and in the same manner as the City's Business Tax levied by Seattle Municipal Code ("SMC") Chapter 5.44. The terms "gross proceeds of sales" and "gross income of the business" shall have the meanings in SMC § 5.44.010; the determinations of value (SMC § 5.44.060), the exemptions (SMC § 5.44.010-.100), the deductions (SMC § 5.44.110), and the principles of apportionment (SMC § 5.44.070-.078) apply in calculating each amount.

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Section 3. Deposit and Use of Revenues. There is hereby established in the City Treasury a separate Fund, designated the Business Improvement Area Fund (called "the Fund") and within the fund, a Pioneer Square Account. The following monies shall be deposited in the Fund for the Pioneer Square Account.

- (a) All revenues from special assessments levied under this ordinance;
- (b) All net income to the City from public events financed with special assessments;
- (c) Gifts and donations for the Account; and
- (d) Interest and all other income from the investment of Account cash balances over outstanding amounts due to other city funds.

Expenditures from the Fund shall be made upon vouchers drawn by the Director of Community Development for uses within the general scope of:

(1) Decorating public places (such as planting flowers and area beautification)

- (2) Conducting public events (such as sponsoring festivals and holiday activities).
- (3) Promoting retail trade activities (such as advertising, sweeping, trash collection and minor repairs to improve the area and make it more inviting).
- (4) Assisting the business community in its relations with people in need in public places.

The examples in parentheses illustrate the type of activities authorized; the examples are not all-inclusive.

Section 4. Administration. The Director of Community Development shall initially contract with the Historic Seattle Preservation and Development Authority, to manage all or part of the projects and activities undertaken.

After consultation with the established committee of rate payers, the contractor(s) shall submit to the Director of Community Development, on or before March 31 of each year, an annual report of the projects and activities conducted during the previous year and the proposed budget for the ensuing calendar year. The Director's comments relative to the Annual Report and proposed budget shall accompany the Director's submission to the City Budget Director, and the Mayor's recommended budget to the City Council. If the Director recommends changes in assessment rates, district boundaries, or the contractor during the initial contract period, the Director shall consult with the established committee of rate payers. The Director of Community Development shall then arrange for a public hearing thereon before the City Council and publish notice.

 The Director of Community Developmen: shall provide a financial report on the status of the Business Improvement Area Fund and each account, on a quarterly basis.

Director of Community Development shall bill and the Treasurer shall receive the special assessments duc. The Director shall provide for allocation for special assessment purposes of the gross receipts of businesses with offices or stores within the area and also elsewhere within the City. Assessments upon a utility taxed pursuant to municipal Code Chapter 5.48 will be measured by the gross income of services originating at an office within the area, which is considered in computing City taxes due under Seattle Municipal Code Chapter 5.44.

The following sections of the Seattle Municipal Code relating to the Seattle Business Tax shall apply to collection of special assessments:

SMC § 5.44.210 Over or under payment

5.44.220 Failure to make return

5.44.230 Appeals

5.44.240 Director to make rules

5.44.250 Mailing of notices

5.44.270 Fee additional

5.44.280 Collection of delinquent fee or tax
The Director of Licenses and Consumer Affairs is specifically
authorized to bring an action to collect any unpaid assessments
in the Seattle Municipal Court as a civil action.

Section 6. <u>Interest on Delinquent Assessments</u>.

Deliquent special assessments shall bear interest at the twelve percent (12%) per annum.

Section 7. Interim Appropriation. To provide for expenditures authorized in Section 3 as recommended by the Mayor and the Director of Community Development, the sum of Thirty
Thousand Dollars (\$30,000), or so much thereof as may be necessary is hereby appropriated from the General Fund, to be reimbursed unless the City's 1984 Budget provides otherwise from the Business Improvement Area Fund with revenues from special assessments no later than December 31, 1983. Upon vouchers drawn by the Director of Community Development, the City Comptroller is authorized to draw and the City Treasurer to pay the necessary warrants, and to make the appropriate transfers.

Section 8. <u>Commencement of Assessments</u>. Assessments shall commence as of September 1, 1983.

Section 9. Ratification. The execution of a contract with the Historic Seattle Preservation and Development Authority to inaugurate the program and manage the projects and activities during the initial implementation period pursuant to the authority and prior to the effective date of this ordinance is hereby ratified and confirmed.

(To be used for all Ordinances except Emergency.)

Section 1.0. This ordinance shall take effect and be in force thirty days from and after its passage and approval, if approved by the Mayor; otherwise it shall take effect at the time it shall become a law under the Passed by the City Council the 25th day of July , 1983, and signed by me in open session in authentication of its passage the July day of July , 1983.

President Pro Tem of the City Council.

Approved by me this 200 day of Quantity 1983.

Filed by me this day of Quantity 1983.

Attest: Jew Hills Quantity Clerk.

City Comptroller and City Clerk.

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Passed by the City Concell the 15th day of TChy 1892, and tigned by one in open senting in withoutcation of its pissages. Approved by us this 200 thy of Chycles Tro Ten of the City Concell.

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(SEAL)

By headle. Durches Deputy Clerk.

Publication ordered by TIM HILL, Compitedlet and City Clerk, Date of official publication in Dally Journal of Commerce, Seattle, August 4, 1983. (C-411)

Affidavit of Publication

STATE OF WASHINGTON KING COUNTY—SS.

The undersigned, on oath states that he is an authorized representative of The Daily Journal of Commerce, a daily newspaper, which newspaper is a legal newspaper of general circulation and it is now and has been for more than six months prior to the date of publication hereinafter refered to, published in the English language continuously as a daily newspaper in Seattle, King County, Washington, and it is now and during all of said time was printed in an office maintained at the aforesaid place of publication of this newspaper. The Daily Journal of Commerce was on the 12th day of June, 1941, approved as a legal newspaper by the Superior Court of King County.

The notice in the exact form annexed, was published in regular issues of The Daily Journal of Commerce, which was regularly distributed to its subscribers during the below

stated period. The		The state of the s		
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